

2019

CERTIFICATE

To the Clerk of PRATT COUNTY, State of Kansas

We, the undersigned, officers of

CITY OF CULLISON

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

			2019 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Schedule of Transfers			4		
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Statement of Lease-Purchases			6		
Fund	K.S.A.				
General	12-101a	7	83,500	11,071	11.876
Debt Service	10-113				
Library	12-1220				
Special Fire	12-110-b	8	13,532		
		8			
Special Highway		9	19,175		
Water		9	19,010		
Totals		xxxxxx	135,217	11,071	11.876
Budget Summary		10	County Clerk's Use Only		
Neighborhood Revitalization			932,248		

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

11,255
NO

Assisted by:

Patton, Cramer & LaPrad, CHTD

Address:

113 E 3rd St

Pratt, KS 67124

Email:

Bobbie Booi

Donna Rose

Paul Stahl

Joseph Patrick

Greg Patrick

Date Attested: Oct. 17 2018

Sherry Kruse
County Clerk

Governing Body

CITY OF CULLISON

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 11,100
2. Library levy in 2018 budget	- \$
Other tax entity levy in 2018 budget	- \$
3. Net tax levy	\$ 11,100

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 0
5. Increase in personal property for 2018 :	
5a. Personal property 2018	+ 20,217
5b. Personal property 2017	- 25,809
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2018 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	+ 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2018 :	+ 0
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	0
11. Total estimated valuation July 1, 2018	932,248
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0000
13. Percentage adjustment increase (12 times 3)	+ \$ 0
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 155
16. Total Percentage Adjustments	\$ 155

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	<u></u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u></u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget:		+	<u></u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud:		+	<u></u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u></u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:		+	<u></u>	
23. Law enforcement expenses - 2019 budget:		+	<u></u>	
Law enforcement expenses - 2018 budget:		-	<u></u>	
CPI adjustment	1.40%		<u>0</u>	
Increased law enforcement expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2019 budget:		+	<u></u>	
Fire protection expenses - 2018 budget:		-	<u></u>	
CPI adjustment	1.40%		<u>0</u>	
Increased fire protection expense in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2019 budget:		+	<u></u>	
Emergency medical expenses - 2018 budget:		-	<u></u>	
CPI adjustment	1.40%		<u>0</u>	
Increased emergency medical expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments				<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
29. Total Computed Tax Levy		<u>11,255</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		None
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.021	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	

2019 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2019 Tax Levy (Less Levy for other Governmental Units)
 2018 Tax Levy (Less Levy for other Governmental Units)
 Change in Levy 0

CPI Adjustment 155
 2019 Mill Rate (Less Mills for other Governmental Units)
 Loss of Assessed Valuation Multiplied by 2019 Mill Rate 0
 Total Adjustment for Loss of Assessed Valuation 155

Exemption from Election Requirement Yes

CITY OF CULLISON

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Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,100	750	18	0	336	2
Debt Service						
Library						
Special Fire						
TOTAL	11,100	750	18	0	336	2

County Treas Motor Vehicle Estimate 750

County Treas Recreational Vehicle Estimate 18

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 336

County Treas Watercraft Tax Estimate 2

Motor Vehicle Factor 0.06757

Recreational Vehicle Factor 0.00162

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.03027

Watercraft Factor 0.00018

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0				0	0	0
Revenue Bonds:											
Total Revenue Bonds					0				0	0	0
Other:											
Total Other					0				0	0	0
Total Indebtedness					0				0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

CITY OF CULLISON

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Fire	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,541	1,082	32
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Fire Assessments	10,000	10,000	12,000
Donations	1,606	1,600	1,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	537		
Does miscellaneous exceed 10% of Total			
Total Receipts	12,143	11,600	13,500
Resources Available:	13,684	12,682	13,532
Expenditures:			
Salaries & Wages	1,520	1,550	1,575
Contractual			1,000
Commodities	5,925	5,950	6,000
Capital Outlay			1,000
Fire Assessments	5,157	5,150	3,957
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	12,602	12,650	13,532
Unencumbered Cash Balance Dec 31	1,082	32	xxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	25,603	14,141	13,532
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			13,532
Tax Required			0
Delinquent Comp Rate: 1.7%			0
Amount of 2018 Ad Valorem Tax			0

Adopted Budget

0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 1.7%			0
Amount of 2018 Ad Valorem Tax			0

CPA Summary

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CITY OF CULLISON

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	13,805	13,805	16,435
Receipts:			
State of Kansas Gas Tax	2,706	2,730	2,740
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,706	2,730	2,740
Resources Available:	16,511	16,535	19,175
Expenditures:			
Street Repair and Maint	2,706	100	19,175
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,706	100	19,175
Unencumbered Cash Balance Dec 31	13,805	16,435	0
2017/2018/2019 Budget Authority Amount	16,474	19,254	19,175

Adopted Budget Water	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	10	10	1,010
Receipts:			
Charges to Customers	13,815	14,000	18,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	13,815	14,000	18,000
Resources Available:	13,825	14,010	19,010
Expenditures:			
Salaries & Wages	9,651	9,500	10,000
Contractual	111	500	2,000
Commodities	4,053	3,000	5,000
Capital Outlay			2,010
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	13,815	13,000	19,010
Unencumbered Cash Balance Dec 31	10	1,010	0
2017/2018/2019 Budget Authority Amount	27,316	19,510	19,010

CPA Summary

2019

NOTICE OF BUDGET HEARING

The governing body of
CITY OF CULLISON

will meet on August 6, 2018 at 7:00 pm at Fire House for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Fire House and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	24,217	11.960	26,600	12.576	83,500	11,071	11.875
Debt Service							
Library							
Special Fire	12,602		12,650		13,532		
Special Highway	2,706		100		19,175		
Water	13,815		13,000		19,010		
Totals	53,340	11.960	52,350	12.576	135,217	11,071	11.875
Less: Transfers	0		0		0		
Net Expenditure	53,340		52,350		135,217		
Total Tax Levied	11,016		11,100		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	921,040		882,668		932,248		

Outstanding Indebtedness,

January 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

CITY OF CULLISON

City Official Title: CITY CLERK

